



Trustees' Financial Summary

FY2015-16

Submit ID: 0606-06858750

33 Musselshell County

0606 Roundup High School

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Carmen Eiselein **Phone #:** (406) 323-1507

(Signature)

(Date)

Chair, Board of Trustees: Thomas Vandeberg

(Signature)

(Date)

County Superintendant Kathryn Pfister

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
114	Allegiance Forfeiture	LOCAL		
117	Multi-District Agreement	LOCAL		
207	Medicaid	STATE	unk	State
419	Rural Low Income (Title VI-B-2)	FEDERAL		84.358B
471	ACT Plus Writing Test Admin	STATE		
541	Vo Ed Business/Marketing	STATE		State
542	Vo Ed Family & Consumer Science	STATE		State
543	Vo Ed Agriculture	STATE		State
846	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
847	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
848	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	158,326.92	121,570.80	215,977.02	
02	Taxes Receivable - Real and Personal (120-149)	21,444.19	7,972.92	1,922.14	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	77,811.61	35,132.10	5,195.58	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	257,582.72	164,675.82	223,094.74	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	21,444.19	7,972.92	1,922.14	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	20,579.89	200.00	92,608.51	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	215,558.64	156,502.90	128,564.09	
52	TOTAL FUND BALANCE/EQUITY	236,138.53	156,702.90	221,172.60	
53	TOTAL LIABILITIES AND FUND BALANCE	257,582.72	164,675.82	223,094.74	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,328.52	112,477.21	6,625.34	72,307.50
02	Taxes Receivable - Real and Personal (120-149)	884.90			930.27
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,985.25			4,325.04
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	23,198.67	112,477.21	6,625.34	77,562.81
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	884.90			930.27
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,159.69	
48	Fund Balance for Budget	22,313.77	112,477.21	5,465.65	76,632.54
52	TOTAL FUND BALANCE/EQUITY	22,313.77	112,477.21	6,625.34	76,632.54
53	TOTAL LIABILITIES AND FUND BALANCE	23,198.67	112,477.21	6,625.34	77,562.81

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	500.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,234.94			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,734.94			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,734.94			
52	TOTAL FUND BALANCE/EQUITY	3,734.94			
53	TOTAL LIABILITIES AND FUND BALANCE	3,734.94			

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,467.95	3,686.37	33,587.33	(47,395.18)
02	Taxes Receivable - Real and Personal (120-149)				5,314.67
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				34,566.63
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,467.95	3,686.37	33,587.33	(7,513.88)
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				5,314.67
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,467.95	3,686.37	33,587.33	(12,828.55)
52	TOTAL FUND BALANCE/EQUITY	7,467.95	3,686.37	33,587.33	(12,828.55)
53	TOTAL LIABILITIES AND FUND BALANCE	7,467.95	3,686.37	33,587.33	(7,513.88)

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	847,625.50	167,165.18		
02	Taxes Receivable - Real and Personal (120-149)		4,459.43		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		16,420.25		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	847,625.50	188,044.86		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,459.43		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	847,625.50	183,585.43		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	847,625.50	183,585.43		
53	TOTAL LIABILITIES AND FUND BALANCE	847,625.50	188,044.86		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		781,465.92	94,633.86	298,233.14
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		781,465.92	94,633.86	298,233.14
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		89,897.13		
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		691,568.79	94,633.86	298,233.14
52	TOTAL FUND BALANCE/EQUITY		781,465.92	94,633.86	298,233.14
53	TOTAL LIABILITIES AND FUND BALANCE		781,465.92	94,633.86	298,233.14

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	156,470.35	993,342.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	156,470.35	993,342.46		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	156,470.25	993,342.46		
25	Other Current Liabilities (621-679)	0.10			
35	TOTAL LIABILITIES	156,470.35	993,342.46		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	156,470.35	993,342.46		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	153,227.26	154,534.71
1112	District Levy - Personal Property	181,582.24	143,847.47
1114	District Levy - Pers Prop/Mobile Homes	2,457.51	4,500.33
1123	Coal Gross Proceeds	91,640.32	91,191.69
1190	Penalties and Interest on Taxes	1,118.20	1,606.54
1510	Interest Earnings	3,989.40	2,955.69
1900	Other Revenue from Local Sources	1,126.82	1,121.76
3110	Direct State Aid	735,141.12	777,950.31
3111	Quality Educator	54,819.88	54,633.15
3112	At Risk Student	8,061.33	7,656.40
3113	Indian Education For All	4,120.80	4,426.56
3114	American Indian Achievement Gap	1,000.00	1,435.00
3115	State Spec Ed Allowable Cost Pymt to Districts	40,621.12	57,507.13
3116	Data For Achievement	3,030.00	4,240.00
3118	Natural Resource Development	5,196.75	8,733.73
3120	State Guaranteed Tax Base Aid	223,723.39	228,453.84
3444	State School Block Grant	70,002.33	70,002.33
3445	State Combined Fund School Block Grant	9,684.20	9,684.20
3446	SB96 Block Grant Reimbursement	7,591.24	0.00
3447	SB96 Combined Block Grant Reimbursement	2,818.27	0.00
3460	Montana Oil and Gas Tax	85,560.86	33,004.72
6100	Material Prior Period Revenue Adjustments	21.02	23.33
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,686,534.06	1,657,508.89

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	526,507.13	558,803.55
			2XX Personal Services - Employee Benefits	75,536.60	89,105.17
			3XX Purchased Professional and Technical Services	0.00	3,497.63
			4XX Purchased Property Services	11,681.93	12,938.38
			5XX Other Purchased Services	14,083.38	15,289.34
			6XX Supplies and Materials	82,568.38	42,318.46
			810 Dues and Fees	1,224.00	1,764.75
	21XX Support Services - Students				
			1XX Personal Services - Salaries	31,057.91	32,723.37
			2XX Personal Services - Employee Benefits	4,744.76	5,028.23

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	59.96	324.39
			6XX Supplies and Materials	478.28	1,902.67
		222X Educational Media Services			
			1XX Personal Services - Salaries	41,334.37	47,176.47
			2XX Personal Services - Employee Benefits	4,650.00	4,901.16
			4XX Purchased Property Services	209.40	190.92
			5XX Other Purchased Services	1,223.87	1,292.83
			6XX Supplies and Materials	2,533.27	1,338.47
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	51,873.84	53,948.82
			2XX Personal Services - Employee Benefits	8,509.14	8,964.61
			3XX Purchased Professional and Technical Services	21,009.94	19,163.00
			5XX Other Purchased Services	15,040.42	13,433.08
			6XX Supplies and Materials	8,253.94	1,504.42
			810 Dues and Fees	1,058.00	1,061.00
			8XX Other Expenditures	4,330.94	3,915.58
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	54,118.17	71,382.59
			2XX Personal Services - Employee Benefits	8,880.85	15,271.25
			3XX Purchased Professional and Technical Services	1,125.00	1,125.00
			5XX Other Purchased Services	2,511.26	4,621.75
			6XX Supplies and Materials	1,466.89	5,606.99
			810 Dues and Fees	699.00	959.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	18,756.78	19,927.92
			2XX Personal Services - Employee Benefits	3,377.60	3,520.35
			4XX Purchased Property Services	1,125.00	1,110.00
			5XX Other Purchased Services	4,126.54	2,983.99
			6XX Supplies and Materials	4,411.63	5,894.93
			810 Dues and Fees	125.00	125.00
			8XX Other Expenditures	22.50	0.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	70,938.73	79,428.98
			2XX Personal Services - Employee Benefits	19,404.43	17,075.57
			4XX Purchased Property Services	61,367.76	74,189.67
			5XX Other Purchased Services	99.00	1,666.76
			6XX Supplies and Materials	30,954.39	38,277.21
		27XX Student Transportation Services			
			4XX Purchased Property Services	1,613.54	7,074.15
			6XX Supplies and Materials	1,432.98	908.65

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0606 Roundup High School

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280 Special Education - Local and State					
	1XXX Instruction					
			1XX Personal Services - Salaries	61,728.82	56,768.31	
			2XX Personal Services - Employee Benefits	14,415.77	10,902.91	
			3XX Purchased Professional and Technical Services	408.00	0.00	
			5XX Other Purchased Services	1,405.84	1,163.37	
			6XX Supplies and Materials	2,077.18	791.98	
	62XX Resources Transferred to Other School Districts or Cooperatives					
			920 Resources Transferred to Other School Districts or Cooperatives	6,211.00	6,493.98	
	316 Data For Achievement					
	23XX Support Services - General Administration					
			6XX Supplies and Materials	3,030.00	4,240.00	
	390 State Career & Technical Ed Entitlement - Undistributed					
	1XXX Instruction					
			1XX Personal Services - Salaries	104,199.12	114,999.16	
			2XX Personal Services - Employee Benefits	10,605.01	16,150.16	
			5XX Other Purchased Services	896.35	78.53	
			6XX Supplies and Materials	262.02	300.00	
	710 School Sponsored Extracurricular Activities					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	3,554.14	4,120.76	
			2XX Personal Services - Employee Benefits	362.76	348.23	
			5XX Other Purchased Services	27.24	189.00	
			6XX Supplies and Materials	3,955.16	2,796.55	
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	30,871.08	28,391.76	
			2XX Personal Services - Employee Benefits	2,326.43	2,402.89	
			5XX Other Purchased Services	13,538.12	19,004.77	
			6XX Supplies and Materials	0.00	1,456.99	
			810 Dues and Fees	1,167.00	1,167.00	
	720 School Sponsored Athletics					
	27XX Student Transportation Services					
			1XX Personal Services - Salaries	13,488.71	14,595.34	
			2XX Personal Services - Employee Benefits	1,055.96	1,339.22	
			5XX Other Purchased Services	51.16	381.24	
			6XX Supplies and Materials	8,300.97	4,723.70	
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	80,322.28	82,563.50	
			2XX Personal Services - Employee Benefits	2,759.38	5,903.70	
			5XX Other Purchased Services	13,803.85	24,472.28	
			6XX Supplies and Materials	11,001.14	4,595.30	
			810 Dues and Fees	2,333.00	2,333.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	50,000.00	66,606.31	
910						
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	5,891.24	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,644,575.24	1,751,016.00	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					396,390.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,657,508.89	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,751,016.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	20,579.89	Less Last Year	87,325.20	(4b)	-66,745.31
					-66,745.31	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					236,138.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	60,777.40	69,440.36
	1112 District Levy - Personal Property	73,886.40	64,791.19
	1114 District Levy - Pers Prop/Mobile Homes	897.23	1,824.92
	1123 Coal Gross Proceeds	30,301.64	36,210.64
	1190 Penalties and Interest on Taxes	359.20	522.06
	1510 Interest Earnings	502.10	553.91
	2220 County On-Schedule Trans Reimb	38,875.13	35,640.04
	3210 State On-Schedule Trans Reimb	38,875.14	35,640.04
	3444 State School Block Grant	17,109.70	17,109.70
	3446 SB96 Block Grant Reimbursement	2,510.11	0.00
	3460 Montana Oil and Gas Tax	0.00	5,918.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		264,094.05	267,651.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	23,222.88	24,151.86
			2XX Personal Services - Employee Benefits	4,674.71	5,016.18
			6XX Supplies and Materials	2,620.25	1,266.25
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	38,890.37	40,641.79
			2XX Personal Services - Employee Benefits	6,854.37	8,753.04
		25XX Support Services - Business			
			1XX Personal Services - Salaries	20,515.64	21,893.86
			2XX Personal Services - Employee Benefits	2,905.85	3,029.83
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	69,630.89	71,019.39
			2XX Personal Services - Employee Benefits	11,135.97	8,304.87
			3XX Purchased Professional and Technical Services	1,499.44	1,591.20
			4XX Purchased Property Services	24,998.09	33,651.07
			5XX Other Purchased Services	11,952.87	12,675.78
			6XX Supplies and Materials	26,305.61	14,815.31
			810 Dues and Fees	836.50	806.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				246,043.44	247,617.18



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					140,945.98	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					267,651.35	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					247,617.18	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	200.00	Less Last Year	4,477.25	(4b)	-4,277.25	
					-4,277.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					156,702.90	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	11,044.60	10,320.38
	1112 District Levy - Personal Property	12,470.85	9,602.13
	1114 District Levy - Pers Prop/Mobile Homes	177.87	322.02
	1123 Coal Gross Proceeds	6,185.78	6,860.60
	1190 Penalties and Interest on Taxes	95.06	104.24
	1510 Interest Earnings	1,041.78	708.38
	3460 Montana Oil and Gas Tax	0.00	1,723.11
	6100 Material Prior Period Revenue Adjustments	22,419.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>53,434.94</u>	<u>29,640.86</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	3,830.92	101,008.51
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	65,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>68,830.92</u>	<u>101,008.51</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	199,931.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	29,640.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	101,008.51	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	92,608.51	
Less Last Year	0.00	(4b)
	92,608.51	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	221,172.60	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,736.63	9,707.22
	1112 District Levy - Personal Property	7,210.35	9,178.13
	1114 District Levy - Pers Prop/Mobile Homes	113.99	211.18
	1123 Coal Gross Proceeds	6,185.78	3,165.30
	1190 Penalties and Interest on Taxes	44.33	51.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>19,291.08</u>	<u>22,313.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	9,291.08	0.00
	999	Undistributed			
		61XX	Operating Transfers to Other Funds		
			910 Operating Transfers to Other Funds	10,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,291.08</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,313.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,313.77	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	333.85	412.50
	2240 County Retirement Distribution	225,713.29	223,909.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		226,047.14	224,322.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	81,830.67	90,539.18
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	4,958.72	5,261.95
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	6,338.71	13,840.51
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	11,649.78	12,268.30
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	14,713.62	18,151.83
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	5,965.44	6,368.87
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	10,876.66	12,052.98
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	9,246.28	10,113.74
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	11,319.76	9,140.96
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	17,111.33	18,965.58
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	1,167.95	1,606.63
	710	School Sponsored Extracurricular Activities			
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	507.88	642.80
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	4,998.75	4,606.01



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	1,831.57	2,382.77	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	11,726.27	11,993.18	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>194,243.39</u>	<u>217,935.29</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					106,090.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					224,322.04	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					217,935.29	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					112,477.21	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
114	Allegiance Forfeiture	
	1900 Other Revenue from Local Sources	10,929.68
207	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	87,581.55
419	Rural Low Income (Title VI-B-2)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,597.11
471	ACT Plus Writing Test Admin	
	4710 GEAR UP	243.00
541	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	2,641.00
542	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	2,704.00
543	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	5,845.00
846	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,445.00
847	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,445.00
848	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	4,445.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		124,876.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
114	Allegiance Forfeiture				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			2XX Personal Services - Employee Benefits		13,572.87
			114 Subtotal		13,572.87
207	Medicaid				
	1XX Regular Education Programs - Elementary/Secondary				
	62XX Resources Transferred to Other School Districts or Cooperatives				
			940 Indirect Costs		87,581.55
			207 Subtotal		87,581.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
419	Rural Low Income (Title VI-B-2)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,364.00
			2XX Personal Services - Employee Benefits		233.11
			419 Subtotal		1,597.11
471	ACT Plus Writing Test Admin				
	471	GEAR UP			
		1XXX	Instruction		
			6XX Supplies and Materials		242.90
			471 Subtotal		242.90
541	Vo Ed Business/Marketing				
	392	State Career & Technical Ed Entitlement - Business			
		1XXX	Instruction		
			5XX Other Purchased Services		1,265.00
			6XX Supplies and Materials		1,136.23
			810 Dues and Fees		145.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		69.87
			541 Subtotal		2,616.10
542	Vo Ed Family & Consumer Science				
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences			
		1XXX	Instruction		
			6XX Supplies and Materials		2,343.04
			542 Subtotal		2,343.04
543	Vo Ed Agriculture				
	391	State Career & Technical Ed Entitlement - Agriculture			
		1XXX	Instruction		
			5XX Other Purchased Services		84.87
			6XX Supplies and Materials		4,996.04
			543 Subtotal		5,080.91
846	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		809.79
			6XX Supplies and Materials		3,111.12
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		524.09
			846 Subtotal		4,445.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
847	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		4,000.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		445.00
			847 Subtotal		4,445.00
848	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			5XX Other Purchased Services		135.00
			6XX Supplies and Materials		3,500.71
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		809.29
			848 Subtotal		4,445.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					126,369.48

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					6,958.79	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					124,876.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,369.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	1,159.69	Less Last Year	0.00	(4b)	1,159.69	
					1,159.69	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,625.34	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 Allegiance Forfeiture	10,929.68	13,572.87	-2,643.19
207 Medicaid	87,581.55	87,581.55	0.00
419 Rural Low Income (Title VI-B-2)	1,597.11	1,597.11	0.00
471 ACT Plus Writing Test Admin	243.00	242.90	0.10
541 Vo Ed Business/Marketing	2,641.00	2,616.10	24.90
542 Vo Ed Family & Consumer Science	2,704.00	2,343.04	360.96
543 Vo Ed Agriculture	5,845.00	5,080.91	764.09
846 Vo Ed Carl Perkins Basic Grant	4,445.00	4,445.00	0.00
847 Vo Ed Carl Perkins Basic Grant	4,445.00	4,445.00	0.00



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
848 Vo Ed Carl Perkins Basic Grant	4,445.00	4,445.00	0.00
Total	124,876.34	126,369.48	-1,493.14



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,304.98	8,616.67
	1112 District Levy - Personal Property	10,342.81	7,987.29
	1114 District Levy - Pers Prop/Mobile Homes	109.19	236.84
	1123 Coal Gross Proceeds	3,114.52	4,981.71
	1190 Penalties and Interest on Taxes	37.79	64.84
	1340 Fees for Adult Education	270.00	1,310.00
	1510 Interest Earnings	238.85	252.27
	3460 Montana Oil and Gas Tax	0.00	302.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>22,418.14</u>	<u>23,752.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,722.68	9,183.10
			2XX Personal Services - Employee Benefits	960.93	1,985.57
			6XX Supplies and Materials	0.00	99.14
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	790.00	1,390.00
			5XX Other Purchased Services	540.00	760.00
			6XX Supplies and Materials	28.77	239.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,042.38</u>	<u>13,656.90</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	66,537.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,752.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,656.90	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	76,632.54	(5)



Trustees' Financial Summary

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33 Musselshell County

0606 Roundup High School

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	6,000.00	4,650.00
	1510 Interest Earnings	8.38	8.10
	3260 State Driver's Education Reimbursement	4,549.70	3,234.94
	5200 Sale or Compensation for Loss of Assets	0.00	5,276.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,558.08	13,169.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,779.16	8,660.62
			2XX	Personal Services - Employee Benefits	49.21	342.34
			4XX	Purchased Property Services	4,945.65	4,715.00
			5XX	Other Purchased Services	389.58	0.00
			6XX	Supplies and Materials	1,132.14	465.12
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				10,295.74	14,183.08	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			4,748.48 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			13,169.54 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			14,183.08 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			3,734.94 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	1,672.23	1,743.31
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,672.23	1,743.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		2,195.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,195.00	0.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	5,724.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,743.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,467.95	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

45 - Permanent Endowment Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 45

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	172.36	89.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>172.36</u>	<u>89.37</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 45

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 45

Beginning Fund Balance					33,497.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,587.33 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.00	64,920.49
	1112 District Levy - Personal Property	0.00	62,995.78
	1114 District Levy - Pers Prop/Mobile Homes	0.00	655.57
	1190 Penalties and Interest on Taxes	0.00	138.50
	3120 State Guaranteed Tax Base Aid	0.00	45,151.11
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>0.00</u>	<u>173,861.45</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			850 Interest on Debt	0.00	186,340.00
			860 Agent Fees/Issuance Costs	0.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>186,690.00</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	173,861.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	186,690.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-12,828.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	3,050.34	3,446.20	
	5110 Sale of Bonds	2,684,733.80	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,687,784.14	3,446.20	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			5XX Other Purchased Services	149,443.47	111,339.01
			7XX Property and Equipment Acquisition	66,048.49	1,516,937.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				215,491.96	1,628,276.88

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						2,539,224.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,446.20 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,628,276.88 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	66,768.49	(4b)	-66,768.49
						-66,768.49 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						847,625.50 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	33,204.31	32,655.51
	1112 District Levy - Personal Property	39,328.50	30,359.80
	1114 District Levy - Pers Prop/Mobile Homes	521.18	956.69
	1123 Coal Gross Proceeds	18,535.70	19,761.22
	1190 Penalties and Interest on Taxes	233.03	289.33
	1510 Interest Earnings	725.16	515.39
	6100 Material Prior Period Revenue Adjustments	6,700.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>99,247.88</u>	<u>84,537.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	33,737.46
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	31,001.94	37,431.72
			5XX Other Purchased Services	0.00	15,867.50
			6XX Supplies and Materials	0.00	5,294.61
			7XX Property and Equipment Acquisition	362.05	0.00
		4XXX Facilities Acquisition and Construction Services			
			4XX Purchased Property Services	0.00	5,951.27
			5XX Other Purchased Services	5,837.00	0.00
			6XX Supplies and Materials	0.00	3,045.79
			7XX Property and Equipment Acquisition	0.00	16,922.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>37,200.99</u>	<u>118,251.34</u>



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					219,857.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					84,537.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					118,251.34	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	2,559.00	(4b)	-2,559.00	
					-2,559.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					183,585.43	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	2,281.18
117	Multi-District Agreement		
	1510 Interest Earnings	1,768.78	0.00
	5300 Operating Transfers from Other Funds	125,000.00	66,606.31
	5700 Resources Transferred from Other School Districts or Cooperatives	135,000.00	142,482.42
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		261,768.78	211,369.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
117	Multi-District Agreement				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	178,705.32
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	178,705.32

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	658,904.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	211,369.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	178,705.32	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 89,897.13 Less Last Year 0.00 (4b)	89,897.13	
	89,897.13	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	781,465.92	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	249,833.98	310,692.94
	6100 Material Prior Period Revenue Adjustments	2.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>249,835.98</u>	<u>310,692.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	251,017.79	298,204.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>251,017.79</u>	<u>298,204.35</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	82,145.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	310,692.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	298,204.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	94,633.86	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11,835.03	14,878.54
	1520 Dividends on Investments	5,233.41	7,914.87
	1530 Net Increase (Decrease) in the Fair Value of Investments	-16,257.62	-9,713.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>810.82</u>	<u>13,080.15</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	6,900.00	8,000.00
			8XX	Other Expenditures	2,346.79	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					9,246.79	8,000.00

Schedule Of Changes Worksheet						Fund Code 85
Beginning Fund Balance						293,152.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						13,080.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						8,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						298,233.14 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	43,650.59	27,590.28
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	590,728.57	636,629.46
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	18,199.57	2,693.95
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	709.10
XX	XXX	26XX	41X Energy Utility Services	47,448.29	47,954.57
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	66,048.49	1,533,860.86
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	32,054.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	32,054.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,684.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,158.33
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	76,120.55
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	56,768.31	0.00	0.00	0.00	0.00
280	1XXX	2XX	10,902.91	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,163.37	0.00	0.00	0.00	0.00
280	1XXX	6XX	791.98	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,493.98	0.00	0.00	0.00	0.00
Totals			76,120.55	0.00	0.00	0.00	0.00

76,120.55

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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0606 Roundup High School

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	121,498.00	0.00	0.00	0.00	121,498.00
Land Improvements	460,086.96	0.00	0.00	0.00	460,086.96
Buildings	3,498,602.54	0.00	2,328,393.97	0.00	5,826,996.51
Machinery and Equipment	1,645,723.39	0.00	85,648.78	17,987.00	1,713,385.17
Construction in Progress	378,837.30	161,188.78	7,282,090.02	224,822.99	7,597,293.11
Totals at Historical Cost	6,104,748.19	161,188.78	9,696,132.77	242,809.99	15,719,259.75
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	6,104,748.19	161,188.78	9,696,132.77	242,809.99	15,719,259.75

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0606-06858750

33 Musselshell County

0606 Roundup High School

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	115,048.00	0.00	0.00	4,292.00	110,756.00	0.00	110,756.00
Other Post Employment Benefits	178,728.00	0.00	0.00	0.00	178,728.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	293,776.00	0.00	0.00	4,292.00	289,484.00	0.00	110,756.00
Bond(s)							
11/25/2014	2,500,000.00	0.00	40,000.00	0.00	2,460,000.00	95,000.00	2,365,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	2,500,000.00	0.00	40,000.00	0.00	2,460,000.00	95,000.00	2,365,000.00

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Trustees' Financial Summary

FY2015-16

Submit ID: 0606-06858750

33 Musselshell County

0606 Roundup High School

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	269,033.70	10,576.31	0.00	279,610.01
Net Pension - TRS	1,065,665.92	146,552.08	0.00	1,212,218.00